

Registered with the Registrar
of Newspapers for India under
No. M. 8270



Registered No.
SSP/PY/44/2015-17
WPP No. TN/PMG(CCR)/
WPP-88/2015-17
Dated : 31-3-2015
Price : ₹ 1-00

புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு	EXTRAORDINAIRE	EXTRAORDINARY
அதிகாரம் பெற்ற வெளியீடு	Publiée par Autorité	Published by Authority
விலை : ₹ 1-00	Prix : ₹ 1-00	Price : ₹ 1-00

எண்	புதுச்சேரி	செவ்வாய்க்கிழமை	2015	மார்ச்	31
No.	23	Poudouchéry	Mardi	31	Mars
No.		Puducherry	Tuesday	31st	March
(10 Chaitra 1937)					

GOVERNMENT OF PUDUCHERRY FINANCE DEPARTMENT

(G.O. Ms. No. 60/F2/2015, dated 31st March 2015)

NOTIFICATION

In exercise of the powers conferred by section 71 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007) the Lieutenant-Governor, Puducherry hereby makes the following rules, namely:—

THE PUDUCHERRY VALUE ADDED TAX (AMENDMENT) RULES, 2015

1. (1) *Short title and commencement.*— These rules may be called the Puducherry Value Added Tax (Amendment) Rules, 2015.

(2) They shall come into force on the 1st day of April 2015.

2. *Amendment of rule 8.*— In the Puducherry Value Added Tax Rules, 2007, (hereinafter referred to as the Principal rules), for rule 8, the following rule shall be substituted, namely:—

“8. Every registered dealer other than a casual dealer, on expiry of the validity period of registration, within thirty days of the commencement of the year shall, until his registration is cancelled, submit his registration certificate to the registering authority and pay the fee as required under sub-section (2) or under the proviso to sub-section (2) of section 8 as the case may be subject to rule 9, for renewal of registration. The registering authority shall immediately return the registration certificate with due endorsement of renewal, unless there is any reason to withhold such registration certificate and such reason shall be recorded.”.

3. *Amendment of rule 9.*—In rule 9 of the Principal rules, after sub-rule (2), the following proviso shall be inserted namely:—

“Provided that the dealer opted to pay the registration fee for three years in advance shall pay fee for each additional place of business a sum equal to three times of the fees specified under sub-rule (1) and/or (2) as applicable.”.

4. *Amendment of rule 19.*— In rule 19 of the Principal rules, for sub-rule (8), the following sub-rule shall be substituted, namely:—

“(8) Every registered dealer who opts to pay tax under sub-section (1) of section 19 shall file a return for each tax period in Form-K on or before 15th of the month succeeding to the quarter to which the return relates to the assessing authority along with proof for payment of tax.”.

(By order of the Lieutenant-Governor)

CHANDRAKER BHARTI, I.A.S.,
Secretary to Government (Finance).

online publication at “<http://styandptg.puducherry.gov.in>”

Government Central Press
Directorate of Stationery and Printing
Puducherry-9.